

11/11/2021 08:43
9331tser

Letcher County Board of Education
BALANCE SHEET FOR 2022 4

P 1
gibalsht

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|---------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101CT | COMMUNITY TRUST BANK | -706,277.98 | 11,863,170.40 |
| 10 | 6181 | PREPAID EXPENDITURES | .00 | 187,218.39 |
| | TOTAL ASSETS | | -706,277.98 | 12,050,388.79 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | -17,250.94 | -56,941.52 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 29,167.37 | -176.00 |
| 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | -19.46 | -19.46 |
| 10 | 7472 | FICA WITHHELD PAYABLE | -56.42 | -56.42 |
| 10 | 7473 | STATE TAX WITHHELD PAYABLE | -12.15 | -12.15 |
| 10 | 7475 | CERS WITHHELD PAYABLE | -121.47 | -121.47 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -8,513.07 | 304,203.09 |
| | TOTAL LIABILITIES | | 3,193.86 | 246,876.07 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -1,607,891.31 | -6,731,819.04 |
| 10 | 7602 | EXPENDITURES CONTROL | 2,302,462.36 | 5,429,894.69 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 8,513.07 | -304,203.09 |
| 10 | 8757 | ASSIGNED - OTHER | .00 | -1,500,000.00 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -9,191,137.42 |
| | TOTAL FUND BALANCE | | 703,084.12 | -12,297,264.86 |
| TOTAL LIABILITIES + FUND BALANCE | | | 706,277.98 | -12,050,388.79 |

11/11/2021 08:43
9331tser

Letcher County Board of Education
BALANCE SHEET FOR 2022 4

P 2
gibalsht

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101CT | COMMUNITY TRUST BANK | -334,635.51 | -615,058.36 |
| | TOTAL ASSETS | | -334,635.51 | -615,058.36 |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | 547.36 | -8.38 |
| 20 | 7603 | PURCHASE OBLIGATIONS | -155,872.08 | 427,182.42 |
| | TOTAL LIABILITIES | | -155,324.72 | 427,174.04 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -709,545.05 | -3,343,753.20 |
| 20 | 7602 | EXPENDITURES CONTROL | 1,043,633.20 | 3,958,819.94 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 155,872.08 | -427,182.42 |
| | TOTAL FUND BALANCE | | 489,960.23 | 187,884.32 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>334,635.51</u> | <u>615,058.36</u> |

11/11/2021 08:43
9331tser

Letcher County Board of Education
BALANCE SHEET FOR 2022 4

P 3
gibalsht

| FUND: 21 DIST ACTIVITY (SPEC REV ANN) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101CT | COMMUNITY TRUST BANK | .00 | 14,537.05 |
| | TOTAL ASSETS | | .00 | 14,537.05 |
| FUND BALANCE | | | | |
| 21 | 7602 | EXPENDITURES CONTROL | .00 | 651.37 |
| 21 | 8740 | COMMITTED FUND BALANCE | .00 | -15,188.42 |
| | TOTAL FUND BALANCE | | .00 | -14,537.05 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -14,537.05 |

11/11/2021 08:43
9331tser

Letcher County Board of Education
BALANCE SHEET FOR 2022 4

P 4
gibalsht

| FUND: 25 DISTR ACTIV FUND SPECIAL REVEN | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|--------------------|------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 25 | 6101CT | COMMUNITY TRUST BANK | .00 | 364,745.24 |
| | TOTAL ASSETS | | .00 | 364,745.24 |
| LIABILITIES | | | | |
| 25 | 7421 | ACCOUNTS PAYABLE | .00 | -4,474.00 |
| | TOTAL LIABILITIES | | .00 | -4,474.00 |
| FUND BALANCE | | | | |
| 25 | 8740 | COMMITTED FUND BALANCE | .00 | -360,271.24 |
| | TOTAL FUND BALANCE | | .00 | -360,271.24 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -364,745.24 |

11/11/2021 08:43
9331tser

Letcher County Board of Education
BALANCE SHEET FOR 2022 4

P 5
gibalsht

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101CT | COMMUNITY TRUST BANK | .00 | 487,309.45 |
| | TOTAL ASSETS | | .00 | 487,309.45 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .00 | -136,440.00 |
| 31 | 8734 | RESTRICTED FOR KSFCC ESCROW | .00 | -292,475.45 |
| 31 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | .00 | -58,394.00 |
| | TOTAL FUND BALANCE | | .00 | -487,309.45 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -487,309.45 |

11/11/2021 08:43
9331tser

Letcher County Board of Education
BALANCE SHEET FOR 2022 4

P 6
gibalsht

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101CT | COMMUNITY TRUST BANK | .00 | 512,867.36 |
| | TOTAL ASSETS | | .00 | 512,867.36 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | .00 | -485,091.00 |
| 32 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | .00 | -27,776.36 |
| | TOTAL FUND BALANCE | | .00 | -512,867.36 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -512,867.36 |

11/11/2021 08:43
9331tser

Letcher County Board of Education
BALANCE SHEET FOR 2022 4

P 7
gibalsht

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|---------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101CT | COMMUNITY TRUST BANK | .00 | 257,821.82 |
| | TOTAL ASSETS | | .00 | 257,821.82 |
| FUND BALANCE | | | | |
| 36 | 8735 | Reserved for Future Const | .00 | -257,821.82 |
| | TOTAL FUND BALANCE | | .00 | -257,821.82 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -257,821.82 |

11/11/2021 08:43
9331tser

Letcher County Board of Education
BALANCE SHEET FOR 2022 4

P 8
gibalsht

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|---------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6101CT | COMMUNITY TRUST BANK | .00 | -52,966.19 |
| 40 | 6105 | CASH WITH FISCAL AGENTS | .00 | 34,068.33 |
| | TOTAL ASSETS | | .00 | -18,897.86 |
| LIABILITIES | | | | |
| 40 | 7421 | ACCOUNTS PAYABLE | -119,825.50 | -119,825.50 |
| | TOTAL LIABILITIES | | -119,825.50 | -119,825.50 |
| FUND BALANCE | | | | |
| 40 | 7602 | EXPENDITURES CONTROL | 119,825.50 | 172,791.69 |
| 40 | 8736 | RESTRICTED - DEBT SERVICE | .00 | -34,068.33 |
| | TOTAL FUND BALANCE | | 119,825.50 | 138,723.36 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | 18,897.86 |

11/11/2021 08:43
9331tser

Letcher County Board of Education
BALANCE SHEET FOR 2022 4

P 9
gibalsht

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101CT | COMMUNITY TRUST BANK | 158,285.96 | 728,130.57 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 64,610.26 |
| 51 | 6400O | DEFERRED OUTFLOWS OPEB | .00 | 76,346.00 |
| 51 | 6400P | DEFERRED OUTFLOWS PENSION | .00 | 102,328.00 |
| TOTAL ASSETS | | | 158,285.96 | 971,414.83 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | -35,318.12 | -35,318.12 |
| 51 | 7541O | UNFUNDED PENS LIA OPEB | .00 | -174,668.00 |
| 51 | 7541P | UNFUNDED PENSION LIA PEN | .00 | -554,632.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -117,698.65 | 1,000,249.78 |
| 51 | 7700O | DEFERRED INFLOWS OPEB | .00 | -37,900.00 |
| 51 | 7700P | DEFERRED INFLOWS PEN | .00 | -22,246.00 |
| TOTAL LIABILITIES | | | -153,016.77 | 175,485.66 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -368,782.25 | -665,140.05 |
| 51 | 7602 | EXPENDITURES CONTROL | 245,814.41 | 547,904.65 |
| 51 | 8737O | RESTRICTED OTHER OPEB | .00 | 136,222.00 |
| 51 | 8737P | RESTRICTED-OTHER | .00 | 474,550.00 |
| 51 | 8739 | RESTRICTED NET POSITION | .00 | -640,187.31 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 117,698.65 | -1,000,249.78 |
| TOTAL FUND BALANCE | | | -5,269.19 | -1,146,900.49 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>-158,285.96</u> | <u>-971,414.83</u> |

11/11/2021 08:43
9331tser

Letcher County Board of Education
BALANCE SHEET FOR 2022 4

P 10
gibalsht

| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-----------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 80 | 6201 | LAND | .00 | 6,920,342.00 |
| 80 | 6211 | LAND IMPROVEMENTS | .00 | 4,311,692.65 |
| 80 | 6212 | A/D - LAND IMPROVEMENTS | .00 | -274,545.93 |
| 80 | 6221 | BUILDINGS AND IMPROVEMENTS | .00 | 50,806,322.08 |
| 80 | 6222 | A/D - BUILDINGS AND IMPROVE | .00 | -13,942,634.74 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 152,920.69 |
| 80 | 6232 | A/D - TECHNOLOGY EQUIPMENT | .00 | -127,414.53 |
| 80 | 6241 | VEHICLES | .00 | 5,810,767.14 |
| 80 | 6242 | A/D - VEHICLES | .00 | -3,657,768.60 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 836,193.18 |
| 80 | 6252 | A/D - GENERAL EQUIPMENT | .00 | -459,352.79 |
| TOTAL ASSETS | | | .00 | 50,376,521.15 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENT IN GOVTAL ASSETS | .00 | -50,376,521.15 |
| TOTAL FUND BALANCE | | | .00 | -50,376,521.15 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -50,376,521.15 |

11/11/2021 08:43
9331tser

Letcher County Board of Education
BALANCE SHEET FOR 2022 4

P 11
gibalsht

| FUND: 81 FOOD SERVICE ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 81 | 6241 | VEHICLES | .00 | 72,773.00 |
| 81 | 6242 | A/D - VEHICLES | .00 | -28,739.05 |
| 81 | 6251 | GENERAL EQUIPMENT | .00 | 742,507.79 |
| 81 | 6252 | A/D - GENERAL EQUIPMENT | .00 | -383,461.35 |
| TOTAL ASSETS | | | .00 | 403,080.39 |
| FUND BALANCE | | | | |
| 81 | 8711 | NET INVESTMENT CAPITAL ASSETS | .00 | -403,080.39 |
| TOTAL FUND BALANCE | | | .00 | -403,080.39 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -403,080.39 |

** END OF REPORT - Generated by Tony Sergent **